AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently Amended) A refrigerating machine oil, containing comprising: a mineral oil whose;

wherein a nitrogen content in the mineral oil is nor no more than 50 ppm by massand,

whose percent in wherein a percentage of aromatic ring structure(%C_A) in the mineral oil is from 5 to 25, and

wherein a sulfur content in the mineral oil is no more than 150 ppm by mass.

- 2. (Cancelled)
- 3. (Currently Amended) The refrigerating machine oil according to Claim claim

 1, further containing comprising a phosphorothionate and a phosphorous-based additive other than said phosphorothionate.